



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOMAH WATER UTILITY

Principal Office: 819 SUPERIOR AVE  
TOMAH, WI 54660

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I KEN PATTERSON of  
(Person responsible for accounts)

\_\_\_\_\_, TOMAH WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/17/2003  
(Date)

DIRECTOR OF PUBLIC WORKS AND UTILITIES

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TOMAH WATER UTILITY**Utility Address:** 819 SUPERIOR AVE  
TOMAH, WI 54660**When was utility organized?** 4/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS LINDA J NIEBUHR**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**819 SUPERIOR AVE  
TOMAH, WI 54660**Telephone:** (608) 734 - 7452**Fax Number:** (608) 374 - 7444**E-mail Address:** lniebuhr@ci.tomah.wi.us

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. DAN LUDEKING**Title:** PUBLIC WORKS AND UTILITIES COMMITTEE PRESIDENT**Office Address:**514 HOLLISTER AVENUE  
TOMAH, WI 54660**Telephone:** (608) 372 - 5909**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS. KIM SHULT**Title:** AUDITOR**Office Address:** VIRCHOW KRAUSE & COMPANY2411 N. HILLCREST PARKWAY, SUITE 6  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/27/2003**Period covered by most recent audit:** FYE 12-31-02

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR KEN PATTERSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**819 SUPERIOR AVE  
TOMAH, WI 54660**Telephone:** (608) 374 - 7431**Fax Number:** (608) 374 - 7444**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS & UTILITIES COMMISSION

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**Names of members of utility commission/committee:**MR JIM GRABON, MEMBER  
HON CHARLES LUDEKING, MAYOR  
MR DAN LUDEKING, PRESIDENT  
MR DOUG OLSON, MEMBER  
MR KEN PATTERSON, SECRETARY  
MR TED SCHLEICHER, MEMBER  
MR LARRY SIEKERT, MEMBER  
MR RONALD TRALMER, MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** N/A**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,262,954	1,290,464	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	455,242	445,335	<b>2</b>
Depreciation Expense (403)	223,552	206,229	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	182,620	183,245	<b>5</b>
<b>Total Operating Expenses</b>	<b>861,414</b>	<b>834,809</b>	
<b>Net Operating Income</b>	<b>401,540</b>	<b>455,655</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>401,540</b>	<b>455,655</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	41,420	58,665	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>41,420</b>	<b>58,665</b>	
<b>Total Income</b>	<b>442,960</b>	<b>514,320</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>442,960</b>	<b>514,320</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,885	88,626	<b>14</b>
Amortization of Debt Discount and Expense (428)	18,932	19,198	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	7,801	9,627	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	3,200	0	<b>19</b>
<b>Total Interest Charges</b>	<b>98,418</b>	<b>117,451</b>	
<b>Net Income</b>	<b>344,542</b>	<b>396,869</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,918,080	2,457,673	<b>20</b>
Balance Transferred from Income (433)	344,542	396,869	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	63,538	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,262,622</b>	<b>2,918,080</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
CAPITAL CREDIT INCOME	23	5
CASH AND INVESTMENTS	36,620	6
SPECIAL ASSESSMENT	4,777	7
<b>Total (Acct. 419):</b>	<b>41,420</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,262,954	0	0	0	<b>1,262,954</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,262,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,262,954</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	219,092		<b>219,092</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	2,686		<b>2,686</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>221,778</b>	<b>0</b>	<b>221,778</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,075,605	11,032,411	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,217,995	2,007,955	<b>2</b>
<b>Net Utility Plant</b>	<b>9,857,610</b>	<b>9,024,456</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	35,369	56,694	<b>6</b>
Special Funds (125)	321,750	333,082	<b>7</b>
<b>Total Other Property and Investments</b>	<b>357,119</b>	<b>389,776</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,220	18,154	<b>8</b>
Temporary Cash Investments (132)	575,522	976,326	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	122,978	116,502	<b>11</b>
Other Accounts Receivable (143)	96,533	65,391	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	20,751	29,576	<b>14</b>
Materials and Supplies (150)	24,905	25,038	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	1,936	3,135	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>848,845</b>	<b>1,234,122</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	97,278	116,211	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	77,361	<b>20</b>
<b>Total Deferred Debits</b>	<b>97,278</b>	<b>193,572</b>	
<b>Total Assets and Other Debits</b>	<b>11,160,852</b>	<b>10,841,926</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,041,552	2,041,552	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	3,262,622	2,918,080	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,304,174</b>	<b>4,959,632</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,070,000	1,265,000	<b>24</b>
Advances from Municipality (223)	90,820	119,500	<b>25</b>
Other Long-Term Debt (224)	245,000	280,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,405,820</b>	<b>1,664,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	117,570	92,171	<b>28</b>
Payables to Municipality (233)	43,933	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	175,000	175,000	<b>31</b>
Interest Accrued (237)	17,751	21,212	<b>32</b>
Other Current and Accrued Liabilities (238)	29,302	28,568	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>383,556</b>	<b>316,951</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	20,000	49,012	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>20,000</b>	<b>49,012</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,047,302	3,851,831	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>11,160,852</b>	<b>10,841,926</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	12,069,916	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)	0				<b>2</b>
Utility Plant in Process of Reclassification (103)	0				<b>3</b>
Utility Plant Leased to Others (104)	0				<b>4</b>
Property Held for Future Use (105)	0				<b>5</b>
Completed Construction not Classified (106)	0				<b>6</b>
Construction Work in Progress (107)	5,689				<b>7</b>
Utility Plant Acquisition Adjustments (108)	0				<b>8</b>
Other Utility Plant Adjustments (109)	0				<b>9</b>
<b>Total Utility Plant</b>	<b>12,075,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,217,995	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>2,217,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,857,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,007,955				<b>2,007,955</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	223,552				<b>223,552</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,946				<b>23,946</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>247,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,498</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	37,458				<b>37,458</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>37,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,458</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,217,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,217,995</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	24,905	25,038	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>24,905</b>	<b>25,038</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
93 B-REFUNDING BOND	4,699	181	22,502	1
95 A-BOND DISCOUNT	407	181	1,155	2
95 BOND -ISSUANCE	1,209	181	1,952	3
LOSS OF EARLY EXTINQUISHMENT OF PRIOR YEAR DEBT	12,618	181	71,669	4
Total			97,278	
Unamortized premium on debt (251)				
NONE	0		0	5
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,041,552	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>2,041,552</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
93B REFUNDING	02/23/1993	10/01/2010	4.70%	920,000	<b>1</b>
95 WATER SYSTEM BONDS	08/01/1995	10/01/2004	4.75%	150,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,070,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
RESERVOIR	12/01/1991	12/01/2005	6.53%	90,820	1
<b>Total for Account 223</b>				<b>90,820</b>	
<b>Other Long-Term Debt (224)</b>					
RESERVOIR PAINTING	09/27/1999	03/27/2003	5.25%	245,000	2
<b>Total for Account 224</b>				<b>245,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	175,000	1
<b>Accruals:</b>		
Charged water department expense	182,620	2
Charged electric department expense		3
Charged sewer department expense	10,646	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>193,266</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	175,000	6
Social Security taxes	16,960	7
PSC Remainder Assessment	1,306	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>193,266</b>	
<b>Balance end of year</b>	<b>175,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1993B REFUNDING	13,358	51,652	53,433	11,577	2
1995 REVENUE BONDS	3,066	8,946	10,060	1,952	3
<b>Subtotal</b>	<b>16,424</b>	<b>60,598</b>	<b>63,493</b>	<b>13,529</b>	
<b>Advances from Municipality (223)</b>					
ADV.-WELLS	0			0	4
ADV.-TOWER	654	7,801	7,954	501	5
<b>Subtotal</b>	<b>654</b>	<b>7,801</b>	<b>7,954</b>	<b>501</b>	
<b>Other Long-Term Debt (224)</b>					
RESERVOIR PAINTING- F&M BANK	4,134	14,287	14,700	3,721	6
<b>Subtotal</b>	<b>4,134</b>	<b>14,287</b>	<b>14,700</b>	<b>3,721</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,212</b>	<b>82,686</b>	<b>86,147</b>	<b>17,751</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,851,831	0	0	0	0	<b>3,851,831</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	19,934					<b>19,934</b>	<b>2</b>
For Mains	148,112					<b>148,112</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	27,425					<b>27,425</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>4,047,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,047,302</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	35,369	2
<b>Total (Acct. 124):</b>	<b>35,369</b>	
<b>Special Funds (125):</b>		
RESERVE FUND-WATER SYSTEM BOND	65,225	3
RESERVE FUND-1993B REFUNDING	256,525	4
<b>Total (Acct. 125):</b>	<b>321,750</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	122,978	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE	0	9
<b>Total (Acct. 142):</b>	<b>122,978</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	78,849	10
Merchandising, jobbing and contract work	17,684	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 143):</b>	<b>96,533</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	20,751	13
<b>Total (Acct. 145):</b>	<b>20,751</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	43,933	17
<b>Total (Acct. 233):</b>	<b>43,933</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	11,538,587	0	0	0	<b>11,538,587</b>	<b>1</b>
Materials and Supplies	24,971	0	0	0	<b>24,971</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,112,975	0	0	0	<b>2,112,975</b>	<b>4</b>
Customer Advances for Construction	20,000				<b>20,000</b>	<b>5</b>
Contributions in Aid of Construction	3,949,566	0	0	0	<b>3,949,566</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,481,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,481,017</b>	
Net Operating Income	401,540	0	0	0	<b>401,540</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.33%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,041,552	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,090,351	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>5,131,903</b>	
<b>Net Income</b>		
Net Income	344,542	5
<b>Percent Return on Proprietary Capital</b>	<b>6.71%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

1/8/04 email:

Dear Ms. Engelke,

In regards to your letter of the analytical review of our utility's 2002 annual report, find the following responses per your request:

1. On Page W-17, the 10-inch meter is reported as not tested. The 10-inch meter was tested on August 6, 2003 by L-R Meter Testing & Repair and our utility is under agreement with said company that the 10-inch meter will be tested annually.

2. On Page W-7, an other tax rate local is reported and needs to be explained. This local tax is for the Lake District.

Hopefully this information will be sufficient to consider the review closed, but if you need additional information, please don't hesitate to contact me.

Thank you.

Linda Niebuhr  
Adm. Assistant  
Tomah Water Utility

Dear Ms. Niebuhr:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-17, the 10-inch meter is reported as not tested. A review of prior year reports indicates it has not been tested for a number of years. The response to the 1999 annual report review indicates that testing equipment was going to be purchased or private testing companies contacted. Meters 6-inches and larger in use are to be tested annually. Please confirm that this meter has been tested in 2003.

2. On Page W-7, an other tax rate local is reported. The head notes to this schedule request that the other tax rates be explained. Please furnish an explanation and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us). If we have no questions regarding your

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## FINANCIAL SECTION FOOTNOTES

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response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,226,892	1
<b>Total Sales of Water</b>	<b>1,226,892</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,620	2
Miscellaneous Service Revenues (471)	2,670	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,772	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>36,062</b>	
<b>Total Operating Revenues</b>	<b>1,262,954</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	119,437	9
Water Treatment Expenses (630-635)	84,409	10
Transmission and Distribution Expenses (640-655)	112,378	11
Customer Accounts Expenses (901-904)	7,793	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	131,225	14
<b>Total Operation and Maintenance Expenses</b>	<b>455,242</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	223,552	15
Amortization Expense (404-407)	0	16
Taxes (408)	182,620	17
<b>Total Other Operating Expenses</b>	<b>406,172</b>	
<b>Total Operating Expenses</b>	<b>861,414</b>	
<b>NET OPERATING INCOME</b>	<b>401,540</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,691	123,725	463,441	4
Commercial	420	112,479	250,853	5
Industrial	32	77,017	120,624	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,143</b>	<b>313,221</b>	<b>834,918</b>	
Private Fire Protection Service (462)	37		26,049	7
Public Fire Protection Service (463)	3,188		284,084	8
Other Sales to Public Authorities (464)	63	40,543	81,841	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,431</b>	<b>353,764</b>	<b>1,226,892</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	284,084	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>284,084</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,620	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>5,620</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER SERVICE APPS	2,670	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,670</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	27,772	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>27,772</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	64,409	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	48,980	7
Operation Supplies and Expenses (623)	3,534	8
Maintenance of Pumping Plant (625)	2,514	9
<b>Total Pumping Expenses</b>	<b>119,437</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	46,614	10
Chemicals (631)	31,968	11
Operation Supplies and Expenses (632)	5,771	12
Maintenance of Water Treatment Plant (635)	56	13
<b>Total Water Treatment Expenses</b>	<b>84,409</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	44,186	14
Operation Supplies and Expenses (641)	37,330	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,190	16
Maintenance of Mains (651)	12,091	17
Maintenance of Services (652)	9,549	18
Maintenance of Meters (653)	6,466	19
Maintenance of Hydrants (654)	1,566	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>112,378</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	0	<b>22</b>
Accounting and Collecting Labor (902)	3,648	<b>23</b>
Supplies and Expenses (903)	4,145	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>7,793</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	51,705	<b>27</b>
Office Supplies and Expenses (921)	8,422	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	7,175	<b>30</b>
Property Insurance (924)	0	<b>31</b>
Injuries and Damages (925)	8,625	<b>32</b>
Employee Pensions and Benefits (926)	40,738	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	7,490	<b>35</b>
Transportation Expenses (933)	7,070	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>131,225</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>455,242</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,646	2
<b>Net property tax equivalent</b>		<b>164,354</b>	
Social Security		16,960	3
PSC Remainder Assessment		1,306	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>182,620</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203370				3
County tax rate	mills		6.206030				4
Local tax rate	mills		9.020200				5
School tax rate	mills		7.187510				6
Voc. school tax rate	mills		2.456920				7
Other tax rate - Local	mills		1.129090				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.203120</b>				10
Less: state credit	mills		0.706850				11
<b>Net tax rate</b>	mills		<b>25.496270</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.020200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.644430</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.129090</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.793720</b>				17
<b>Total Tax Rate</b>	mills		<b>26.203120</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755396</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.496270</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.259769</b>				21
Utility Plant, Jan. 1	\$	<b>11,032,409</b>	11,032,409				22
Materials & Supplies	\$	<b>25,038</b>	25,038				23
<b>Subtotal</b>	\$	<b>11,057,447</b>	<b>11,057,447</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>11,057,447</b>	<b>11,057,447</b>				26
Assessment Ratio	dec.		0.990000				27
<b>Assessed Value</b>	\$	<b>10,946,873</b>	<b>10,946,873</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.259769</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>210,834</b>	<b>210,834</b>				30
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	175,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>175,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	311,818	256,088	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>311,818</b>	<b>256,088</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	88,934	36,571	12
Structures and Improvements (321)	221,083	272,711	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	341,848	115,062	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	79,848	84,596	20
<b>Total Pumping Plant</b>	<b>731,713</b>	<b>508,940</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	292,592	0	23
<b>Total Water Treatment Plant</b>	<b>292,592</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,028	0	24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0	0	567,906	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>567,906</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	125,505	12
Structures and Improvements (321)	29,633	0	464,161	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,000	0	452,910	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	0	164,444	20
<b>Total Pumping Plant</b>	<b>33,633</b>	<b>0</b>	<b>1,207,020</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	0	0	292,592	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>292,592</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	20,028	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	746,190	0	26
Transmission and Distribution Mains (343)	5,760,462	218,886	27
Fire Mains (344)	0		28
Services (345)	1,323,428	34,576	29
Meters (346)	854,228	33,045	30
Hydrants (348)	527,508	33,619	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,231,844</b>	<b>320,126</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	724	0	33
Structures and Improvements (390)	265,814	0	34
Office Furniture and Equipment (391)	9,430	0	35
Computer Equipment (391.1)	39,550	14,961	36
Transportation Equipment (392)	50,859	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	72,915	0	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>439,292</b>	<b>14,961</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,007,259</b>	<b>1,100,115</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,007,259</b>	<b>1,100,115</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0	0	746,190	26
Transmission and Distribution Mains (343)	2,968	0	5,976,380	27
Fire Mains (344)			0	28
Services (345)	610		1,357,394	29
Meters (346)	0		887,273	30
Hydrants (348)	247		560,880	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,825</b>	<b>0</b>	<b>9,548,145</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	724	33
Structures and Improvements (390)	0	0	265,814	34
Office Furniture and Equipment (391)	0	(7,132)	2,298	35
Computer Equipment (391.1)	0	7,132	61,643	36
Transportation Equipment (392)	0	0	50,859	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0	0	72,915	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>454,253</b>	
<b>Total utility plant in service directly assignable</b>	<b>37,458</b>	<b>0</b>	<b>12,069,916</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>37,458</b>	<b>0</b>	<b>12,069,916</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			32,953	<b>32,953</b>	1
February			27,936	<b>27,936</b>	2
March			30,023	<b>30,023</b>	3
April			31,556	<b>31,556</b>	4
May			33,835	<b>33,835</b>	5
June			31,234	<b>31,234</b>	6
July			35,059	<b>35,059</b>	7
August			33,330	<b>33,330</b>	8
September			36,770	<b>36,770</b>	9
October			30,442	<b>30,442</b>	10
November			28,299	<b>28,299</b>	11
December			29,293	<b>29,293</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>380,730</b>	<b>380,730</b>	
Less: Water sold				353,764	13
Volume pumped but not sold				<b>26,966</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				5,352	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				1,167	18
Total volume not sold but accounted for				<b>6,519</b>	19
Volume pumped but unaccounted for				<b>20,447</b>	20
Percent of water lost				<b>5%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,091	23
Date of maximum: 7/23/2002					24
Cause of maximum:					25
Normal Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				597	26
Date of minimum: 5/4/2002					27
Total KWH used for pumping for the year				640,057	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1708 ACADEMY AVENUE	EAST - 11	250	30	2,016,000	Yes	<b>1</b>
23082 FLARE AVE. (EGGLESON ST NORTH - 10		250	30	994,000	Yes	<b>2</b>
300 MCADAMS	SOUTH - 8	250	24	1,296,000	No	<b>3</b>
24033 GOOSE AVE. (CENTER DRIV SOUTH - 9		175	24	576,000	Yes	<b>4</b>
517 PACKARD STREET	WEST - 6	325	24	648,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	EAST - 11	NORTH - 10	SOUTH - 8	<b>1</b>
Location	1708 ACADEMY AVENUE 2 FLARE AVE. (EGGLESON)		300 MCADAMS DR.	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	LAYNE	LAYNE	<b>5</b>
Year Installed	2002	1995	1987	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,400	600	800	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	U.S.	G.E.	<b>10</b>
Year Installed	2002	1995	1990	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	125	75	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SOUTH - 9	WEST - 6		<b>14</b>
Location	JOSE AVE (CENTER DRIVE)	517 PACKARD ST.		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	LAYNE	AMERICAN TURBINE		<b>18</b>
Year Installed	1991	2001		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	400	500		<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.	G.E.		<b>23</b>
Year Installed	1991	2001		<b>24</b>
Type	ELECTRIC	ELECTRIC		<b>25</b>
Horsepower	50	60		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	ORTH TOMAH DISTRIBUTION	OUTH TOMAH DISTRIBUTION		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1991	1971		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	164	158		10
Total capacity in gallons (actual)	500,000	1,000,000		11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,324	0	0	0	2,324	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	26,234	0	1,379	0	24,855	3
M	D	6.000	93,101	1,379	0	0	94,480	4
M	D	8.000	67,001	5,534	0	0	72,535	5
M	D	10.000	41,604	626	0	0	42,230	6
M	D	12.000	65,963	0	0	0	65,963	7
P	D	12.000	1,289	0	0	0	1,289	8
Total Within Municipality			297,516	7,539	1,379	0	303,676	
M	D	6.000	2,587	0	0	0	2,587	9
M	D	10.000	0	0	0	0	0	10
M	D	12.000	0	0	0	0	0	11
Total Outside of Municipality			2,587	0	0	0	2,587	
Total Utility			300,103	7,539	1,379	0	306,263	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	20	0	2	0	18	0	1
M	0.750	1,372	1	14	0	1,359	0	2
M	1.000	1,213	62	3	0	1,272	0	3
M	1.500	72	8	0	0	80	0	4
M	2.000	80	1	1	0	80	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	19	0	0	0	19	0	7
M	6.000	12	0	0	0	12	0	8
M	8.000	14	0	0	0	14	0	9
M	10.000	2	0	0	0	2	0	10
M	12.000	1	0	0	0	1	0	11
<b>Total Utility</b>		<b>2,806</b>	<b>72</b>	<b>20</b>	<b>0</b>	<b>2,858</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,836	48	0	2	2,886	98	1
0.750	2	0	0	0	2	0	2
1.000	184	4	0	0	188	24	3
1.500	62	1	0	0	63	13	4
2.000	57	2	0	0	59	9	5
3.000	17	0	0	1	18	3	6
4.000	4	1	0	0	5	3	7
10.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>3,163</b>	<b>56</b>	<b>0</b>	<b>3</b>	<b>3,222</b>	<b>150</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,636	202	10	9	0	29	2,886	1
0.750	2	0	0	0	0	0	2	2
1.000	66	99	5	14	0	4	188	3
1.500	2	44	2	12	0	3	63	4
2.000	0	36	6	15	0	2	59	5
3.000	0	7	6	5	0	0	18	6
4.000	0	2	1	1	0	1	5	7
10.000	0	0	0	1	0	0	1	8
<b>Total:</b>	<b>2,706</b>	<b>390</b>	<b>30</b>	<b>57</b>	<b>0</b>	<b>39</b>	<b>3,222</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	4				4	1
Within Municipality	441	12	1		452	2
<b>Total Fire Hydrants</b>	<b>445</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>456</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	255
Number of distribution system valves end of year:	754
Number of distribution valves operated during year:	125

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/c 651: Older mains are starting to deteriorate, had quite a few breaks throughout the year.

A/c 926: A few employees have opted out of the insurance, therefore, insurance premiums are less.

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### Property Tax Equivalent (Water) (Page W-07)

The tax equivalent was set at \$175,000 by the City of Tomah common council. The Resolution was passed on October 14, 1997.

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### Water Utility Plant in Service (Page W-08)

A/c 314: Constructed new well that went online in November, 2002.

A/c 320: Purchased land to construct new well that went online in November, 2002.

A/c 321: Constructed new well that went online in November, 2002 and constructed new well house for well #6..

A/c 325: Constructed new well that went online in November, 2002, and constructed new well house for well #6 which included new electrical equipment.

A/c 328: Constructed new well that went online in November, 2002.

A/c 391 and 391.1: Adjusted to actual amount in G/L accounts, total is the same.

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### Water Mains (Page W-15)

5,534 feet of mains were added by developers and all other additions were paid for by the Utility.

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### Water Services (Page W-16)

49 services were added by developers - \$16,983.  
All others were paid for by the Utility.

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### Meters (Page W-17)

Scheduled to be tested in 2003.

Adjustments are due to property record corrections.

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### Hydrants and Distribution System Valves (Page W-18)

Due to the increasing number of system valves added each year and the few number of Water Utility employees, it has been very difficult to meet the required valve operating schedule. The Utility hopes to operate more valves in 2003.

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